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December 16, 2005

VIA ELECTRONIC MAIL and HAND-DELIVERY

Charles L.A. Terreni
Chief Clerk & Administrator
Public Service Commission of South Carolina
101 Executive Center Drive
Columbia, South Carolina 29210

RECEIVED
2005 DEC 19 AM 11:03
SC PUBLIC SERVICE
COMMISSION

Re: SCE&G's December 2005 Adjustment to Its Gas Cost Factor
Under Order No.: 2005-653

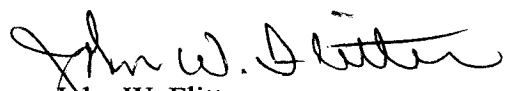
2005-5-G

Dear Mr. Terreni,

This is to acknowledge that the Office of Regulatory Staff (ORS) has reviewed the above referenced filing by South Carolina Electric and Gas Company (Company) to adjust its cost of gas factor. ORS has audited SCE&G's supporting documentation and finds the Company in compliance with the procedure and methodology as set forth in the above referenced order. ORS does not take exception to the Company's adjustment to its gas cost factor which will be effective on the eighth billing cycle of December, 2005.

Thank you for the opportunity to provide our comments in this matter.

Sincerely,


John W. Flitter

JWF/swh

cc: Dan F. Arnett, Chief of Staff, SC ORS (via hand-delivery)
Florence Belser, General Counsel, SC ORS (via hand-delivery)
Dr. James Spearman (via electronic mail and hand-delivery)
F. David Butler, Esquire (via hand-delivery)
Mr. Kenneth R. Jackson (via electronic mail)